P05 — Temporal Persistence and Baseline Integrity

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Temporal Persistence and Baseline Integrity
“A result without a baseline is a claim without evidence.”
Technical Layer

Definition

Sovereign climate data requires: (a) a documented, defensible baseline established before intervention begins; (b) historical data that is permanently owned and accessible regardless of vendor relationships; and (c) consistent methodology applied longitudinally — or, where methodology changes, an explicit reconciliation of the historical series to the new methodology.

Rationale

Investors and regulators need longitudinal data to assess whether impact is improving over time. A single-year snapshot without a consistent baseline is commercially and legally worthless for bond verification, carbon credit issuance, or ISSB S2 reporting. CEPAL's Sustainable Bonds LAC analysis (2024) found that the absence of defensible baselines is the primary reason LATAM green bonds cannot demonstrate impact at renewal.

Implementation Steps

1. Define and document your baseline before any intervention — not retroactively.
2. Store at least 3 years of historical data in systems you own and control.
3. When changing providers, negotiate full historical data export as a contractual condition.
4. Apply ISSB S2's transition provisions: restate comparatives when methodology changes.
5. Conduct an annual baseline review to confirm it remains defensible against current standards.

Compliance Checklist

	Criterion	What it means
?	**Baseline documented pre-intervention**	Baseline was set before the activity it measures, with date stamp.

	Criterion	What it means
?	**3+ years of history owned**	Historical data is in your own systems, not exclusively with a vendor.
?	**Methodology consistent or reconciled**	Any methodology changes are logged with impact on historical figures.
?	**Annual baseline review conducted**	Baseline reviewed annually against current IPCC / GRI standards.

Regulatory References

- ISSB IFRS S2 — Para. 22–28 (Transition provisions and comparatives)
- CEPAL — Sustainable Bonds LAC: Decade of Growth 2014–2024
- GRI 305-1 (Scope 1 GHG) — Section 3.3 (Base year recalculation policy)

Recommended Tools and Platforms

EDGAR time series GFW Hansen dataset v1.11+ IDEAM national GHG inventory series

Keywords

baseline temporal consistency historical data GHG inventory bond verification ISSB S2

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